



PEMERINTAH KABUPATEN BANTUL
BADAN PERENCANAAN PEMBANGUNAN DAERAH

Jalan Robert Wolter Mongineldi 1 Bantul 55711, Telp. 367533, Faks. (0274) 367796
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SURAT KETERANGAN/IZIN

Nomor : 070 / Reg / 1693 / S1 / 2019

- Dasar :
1. Peraturan Menteri Dalam Negeri Nomor 64 Tahun 2011 jo Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2014 tentang Pedoman Penerbitan Rekomendasi Penelitian,
 2. Peraturan Daerah Kabupaten Bantul Nomor 12 Tahun 2016 tentang Pembentukan dan Susunan Perangkat Daerah Kabupaten Bantul
 3. Peraturan Bupati Bantul Nomor 108 Tahun 2017 tentang Pemberian Izin Penelitian, Kuliah Kerja Nyata (KKN) dan Praktik Kerja Lapangan (PKL)
 4. Surat Keputusan Kepala Bappeda Nomor 120/KPTS/BAPPEDA/2017 Tentang Prosedur Pelayanan Izin Penelitian, KKN, PKL, Survey, dan Pengabdian Kepada Masyarakat di Kabupaten Bantul
- Memperhatikan :
- Surat dari : Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta (UMY)
Nomor : 1889/A.4-II/AKT/II/2019
Tanggal : 06 Juli 2019
Perihal : Permohonan Ijin Riset

Kepala Badan Perencanaan Pembangunan Daerah Kabupaten Bantul, memberikan izin kepada :

- 1 Nama : JATI PRAMANA
- 2 NIP/NIM/No KTP : 3404063001980002
- 3 No. Telp/ HP : 087878503011

Untuk melaksanakan Izin Penelitian dengan rincian sebagai berikut :

- a. Judul : FAKTOR-FAKTOR YANG MEMENGARUHI PENERAPAN TRANSPARASI PELAPORAN KEUANGAN (STUDI EMPIRIS ORGANISASI PERANGKAT DAERAH KABUPATEN DAN KOTA DI DAERAH ISTIMEWA YOGYAKARTA)
- b. Lokasi : BKAD, Kantor Kesbangpol, Dinas Dukcapil, Dinas Nakertrans; Dishub, Dinas Dikpora, Dinas PUPKP, Dinas Pertaru, Dinsos P3A, Dinpar, Dispusip, Disbud, Dinas PMPT, Dinas KUKMP, Disdag, Diskominfo, Dinas PPKBPM, DLH, Dinas PPKP, Dinkes, Satpol PP
- c. Waktu : 09 Juli 2019 s/d 09 Januari 2020
- d. Status izin : Baru
- e. Jumlah anggota : -
- f. Nama Lembaga : Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta (UMY)

Ketentuan yang harus ditaat :

1. Dalam melaksanakan kegiatan tersebut harus selalu berkoordinasi dengan instansi terkait untuk mendapatkan petunjuk seperlunya;
2. Wajib mematuhi peraturan perundangan yang berlaku;
3. Izin hanya digunakan untuk kegiatan sesuai izin yang diberikan;
4. Menjaga ketertiban, etika dan norma yang berlaku di lokasi kegiatan;
5. Izin ini tidak boleh disalahgunakan untuk tujuan tertentu yang dapat mengganggu ketertiban umum dan kestabilan pemerintah;
6. Pemegang izin wajib melaporkan pelaksanaan kegiatan bentuk *hardcopy (hardcover)* dan *softcopy (CD)* kepada Pemerintah Kabupaten Bantul c q Bappeda Kabupaten Bantul setelah selesai melaksanakan kegiatan
7. Surat ijin penelitian dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat izin sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat izin; dan
8. Izin dapat dibatalkan sewaktu-waktu apabila tidak memenuhi ketentuan tersebut di atas;

Dikeluarkan di : Bantul
Pada tanggal : 09 Juli 2019

An Kepala,
Kepala Bidang Pengendalian Penelitian
dan Pengembangan Sub Kasubbid
Pengendalian



Tembusan disampaikan kepada Yth.

1. Bupati Bantul (sebagai laporan)
2. Ka Kantor Kesatuan Bangsa dan Politik Kab. Bantul
3. Ka Badan Keuangan dan Aset Daerah Kab. Bantul
4. Ka Dinas Kependudukan dan Catatan Sipil Kab. Bantul
5. Ka Dinas Kesehatan Kab. Bantul
6. Ka Dinas Tenaga Kerja dan Transmigrasi Kab. Bantul
7. Ka Dinas Perhubungan Kab. Bantul



**PEMERINTAH KABUPATEN SLEMAN
BADAN KESATUAN BANGSA DAN POLITIK**

Beran, Tridadi, Sleman, Yogyakarta 55511
Telepon (0274) 864650, Faksimilie (0274) 864650
Website: www.slemankab.go.id, E-mail : kesbang.sleman@yahoo.com

SURAT IZIN

Nomor : 070 / Kesbangpol / 2070 / 2019

TENTANG PENELITIAN

KEPALA BADAN KESATUAN BANGSA DAN POLITIK

Dasar : Peraturan Bupati Sleman Nomor : 32 Tahun 2017 Tentang Izin Penelitian, Izin Praktik Kerja Lapangan, Dan Izin Kuliah Kerja Nyata.
Menunjuk : Surat dari Wakil Dekan FEB UMY
Nomor : 1888/A.4-II/AKT/VII.2019
Hal : Rekomendasi Penelitian
Tanggal : 06 Juli 2019

MENGIZINKAN :

Kepada :
Nama : JATI PRAMANA
No.Mhs/NIM/NIP/NIK : 20160420046/3404063001980002
Program/Tingkat : S1
Instansi/Perguruan Tinggi : Universitas Muhammadiyah Yogyakarta
Alamat instansi/Perguruan Tinggi : Jl Brawijaya, Kasihan, Bantul, Yk
Alamat Rumah : Cebongan Kidul RT 001/ RW 001, Tlogiadi, Mlati, Sleman
No. Telp / HP : 087878503011
Untuk : Mengadakan Penelitian / Pra Survey / Uji Validitas / PKL dengan judul
**FAKTOR-FAKTOR YANG MEMPENGARUHI PENERAPAN
TRANSPARANSI PELAPORAN KEUANGAN (STUDI EMPIRIS ORGANISASI
PERANGKAT DAERAH KABUPATEN DAN KOTA DI DAERAH ISTIMEWA
YOGYAKARTA)**
Lokasi : Seluruh OPD di Kab Sleman

Waktu : Selama 3 Bulan mulai tanggal 01 Agustus 2019 s/d 31 Oktober 2019

Dengan ketentuan sebagai berikut :

1. *Wajib melaporkan diri kepada Pejabat Pemerintah setempat (Camat/ Kepala Desa) atau Kepala Instansi untuk mendapat petunjuk seperlunya.*
2. *Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan setempat yang berlaku.*
3. *Izin tidak disalahgunakan untuk kepentingan-kepentingan di luar yang direkomendasikan.*
4. *Wajib menyampaikan laporan hasil penelitian berupa 1 (satu) CD format PDF kepada Bupati diserahkan melalui Kepala Badan Kesatuan Bangsa dan Politik Kab. Sleman.*
5. *Izin ini dapat dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan di atas.*

Demikian izin ini dikeluarkan untuk digunakan sebagaimana mestinya, diharapkan pejabat pemerintah/non pemerintah setempat memberikan bantuan seperlunya.

Setelah selesai pelaksanaan penelitian Saudara wajib menyampaikan laporan kepada kami 1 (satu) bulan setelah berakhirnya penelitian.

Dikeluarkan di Sleman

Pada Tanggal : 1 Agustus 2019

a.n. Kepala Badan Kesatuan Bangsa dan Politik

Sekretaris


Drs. Ahmad Yuno Nurkaryadi, M.M
Pembina Tingkat I, IV/B
NIP 196210031986031010

TRANSPARANSI PELAPORAN KEUANGAN

Anda telah menyusun laporan keuangan, seluas mana Anda menerapkan transparansi pelaporan keuangan?

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | OPD saya telah menyampaikan informasi mengenai pencapaian OPD dalam laporan keuangan | | | | | |
| 2. | OPD saya telah menyampaikan keberhasilan dalam pencapaian laporan keuangan | | | | | |
| 3. | OPD saya telah menyampaikan informasi keuangan dengan tepat waktu | | | | | |
| 4. | OPD saya telah menyediakan akses <i>website</i> kepada pemangku kepentingan atas laporan keuangan | | | | | |
| 5. | OPD saya telah mempublikasikan tentang laporan keuangan yang sudah diaudit oleh Badan Pemeriksa Keuangan | | | | | |

PENGENDALIAN INTERNAL

Berdasarkan pengetahuan dan pengalaman Anda dalam OPD, sejauh mana pengendalian internal yang dilakukan untuk memperbaiki transparansi pelaporan keuangan pada OPD Anda?

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Pengawasan internal di OPD saya dilakukan oleh staf yang memiliki kompetensi tinggi dan tanggap terhadap keadaan lingkungan | | | | | |
| 2. | Adanya metode penilaian risiko dan juga manajemen risiko memengaruhi OPD saya dalam meningkatkan transparansi pelaporan keuangan | | | | | |
| 3. | Sudah dilaksanakan pengawasan di OPD saya untuk meningkatkan transparansi pelaporan keuangan | | | | | |
| 4. | Sistem pengendalian internal sudah berperan dengan baik dan membantu OPD saya dalam penerapan transparansi pelaporan keuangan | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 5. | Adanya pemantauan oleh staf yang sudah memadai dalam peningkatan transparansi pelaporan keuangan di OPD saya | | | | | |
|----|--|--|--|--|--|--|

TEKANAN EKSTERNAL

Berdasarkan pengalaman dan pengetahuan Anda dalam OPD, sejauh mana dan seberapa sering tekanan eksternal memengaruhi OPD Anda dalam memperbaiki transparansi pelaporan keuangan?

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Adanya Regulasi yang mengatur tentang transparansi berpengaruh terhadap penerapan transparansi pelaporan keuangan OPD saya. | | | | | |
| 2. | Aspirasi dari masyarakat atas penerapan transparansi pelaporan keuangan berpengaruh terhadap penerapan transparansi pelaporan keuangan OPD saya. | | | | | |
| 3. | Perhatian dari Lembaga Swadaya Masyarakat (LSM) atas penerapan transparansi pelaporan keuangan berpengaruh terhadap penerapan transparansi pelaporan keuangan OPD saya. | | | | | |
| 4. | Tuntutan dari kumpulan pengusaha atau komunitas bisnis tentang penerapan transparansi pelaporan keuangan berpengaruh terhadap penerapan transparansi pelaporan keuangan OPD saya. | | | | | |
| 5. | Tuntutan dari Kepala Daerah tentang penerapan transparansi pelaporan keuangan berpengaruh terhadap penerapan transparansi pelaporan keuangan OPD saya. | | | | | |

FAKTOR POLITIK

Sejauh mana faktor politik mempengaruhi OPD Anda dalam memperbaiki transparansi pelaporan keuangan?

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Ketertanggungjawaban pemerintah daerah pada pusat | | | | | |
| 2. | Tekanan dari anggota eksekutif terhadap penerapan transparansi laporan keuangan | | | | | |
| 3. | Pemberitaan terkait transparansi pelaporan keuangan | | | | | |
| 4. | Menjalankan peraturan perundang-undangan terkait transparansi | | | | | |
| 5. | Menerapkan kebijakan yang berguna dalam transparansi pelaporan keuangan | | | | | |

AKUNTABILITAS

Berdasarkan pengetahuan dan pengalaman Anda dalam OPD, sejauh mana akuntabilitas diterapkan dalam upaya memperbaiki transparansi pelaporan keuangan pada OPD Anda?

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | OPD saya memiliki bentuk pertanggungjawaban kepada publik dengan menerapkan transparansi pelaporan keuangan. | | | | | |
| 2. | OPD saya menginformasikan kepada publik mengenai sasaran program kerja melalui transparansi pelaporan keuangan | | | | | |
| 3. | Kepentingan publik dan kelompok merupakan pertimbangan dalam penerapan transparansi pelaporan keuangan OPD saya. | | | | | |
| 4. | Pelaksanaan dan pertanggungjawaban anggaran sudah dilaporkan secara transparan oleh OPD saya. | | | | | |

KOMITMEN ORGANISASI

Berdasarkan pengalaman Anda dalam OPD, sampai sejauh mana manajemen OPD telah berkomitmen untuk berupaya memperbaiki transparansi pelaporan keuangan pada OPD Anda?

| NO | PERNYATAAN | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Keinginan saya sebagai manajemen puncak (pimpinan OPD) | | | | | |
| 2. | Perlunya kompetensi sumberdaya manusia untuk mendukung penerapan transparansi pelaporan keuangan | | | | | |
| 3. | Perlunya pendidikan yang berkelanjutan dalam internal OPD untuk menghadapi perubahan lingkungan yang semakin kompleks | | | | | |
| 4. | Keinginan saya membangun strategi integritas dalam menerapkan transparansi pelaporan keuangan di OPD | | | | | |
| 5. | Kebutuhan OPD akan partisipasi masyarakat | | | | | |

HASIL DATA MENTAH

| NO | PI1 | PI2 | PI3 | PI4 | PI5 | TOTAL PI |
|-----------|------------|------------|------------|------------|------------|---------------------|
| 1 | 4 | 4 | 4 | 4 | 4 | 20 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 4 | 4 | 4 | 4 | 4 | 20 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 |
| 7 | 3 | 4 | 4 | 4 | 4 | 19 |
| 8 | 4 | 4 | 4 | 4 | 4 | 20 |
| 9 | 4 | 5 | 5 | 5 | 5 | 24 |
| 10 | 3 | 4 | 4 | 3 | 3 | 17 |
| 11 | 4 | 4 | 4 | 5 | 4 | 21 |
| 12 | 2 | 3 | 3 | 3 | 3 | 14 |
| 13 | 5 | 5 | 5 | 5 | 5 | 25 |
| 14 | 4 | 4 | 4 | 4 | 4 | 20 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 |
| 16 | 4 | 4 | 4 | 5 | 4 | 21 |
| 17 | 4 | 4 | 4 | 5 | 4 | 21 |
| 18 | 5 | 5 | 4 | 5 | 5 | 24 |
| 19 | 2 | 4 | 4 | 4 | 2 | 16 |
| 20 | 3 | 4 | 5 | 4 | 4 | 20 |
| 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 22 | 5 | 4 | 4 | 4 | 4 | 21 |
| 23 | 4 | 4 | 4 | 4 | 4 | 20 |
| 24 | 4 | 4 | 4 | 4 | 4 | 20 |
| 25 | 4 | 3 | 4 | 4 | 4 | 19 |
| 26 | 4 | 4 | 4 | 4 | 4 | 20 |
| 27 | 4 | 4 | 4 | 4 | 4 | 20 |
| 28 | 4 | 4 | 4 | 4 | 4 | 20 |
| 29 | 4 | 4 | 4 | 4 | 4 | 20 |
| 30 | 2 | 4 | 5 | 4 | 3 | 18 |
| 31 | 4 | 4 | 4 | 4 | 5 | 21 |
| 32 | 4 | 4 | 4 | 4 | 4 | 20 |
| 33 | 4 | 4 | 4 | 4 | 4 | 20 |
| 34 | 5 | 4 | 4 | 3 | 5 | 21 |
| 35 | 4 | 4 | 4 | 4 | 4 | 20 |
| 36 | 3 | 4 | 4 | 4 | 4 | 19 |

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|----|---|---|---|---|---|----|
| 37 | 4 | 4 | 4 | 4 | 4 | 20 |
| 38 | 3 | 4 | 4 | 4 | 4 | 19 |
| 39 | 4 | 4 | 4 | 4 | 4 | 20 |
| 40 | 3 | 4 | 4 | 4 | 4 | 19 |
| 41 | 4 | 3 | 3 | 4 | 3 | 17 |
| 42 | 4 | 4 | 4 | 4 | 4 | 20 |
| 43 | 4 | 4 | 4 | 4 | 4 | 20 |
| 44 | 3 | 3 | 4 | 3 | 3 | 16 |
| 45 | 2 | 4 | 4 | 4 | 4 | 18 |
| 46 | 4 | 4 | 3 | 3 | 3 | 17 |
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| 50 | 5 | 5 | 5 | 5 | 5 | 25 |
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| 55 | 4 | 4 | 4 | 4 | 4 | 20 |
| 56 | 4 | 4 | 4 | 4 | 4 | 20 |
| 57 | 4 | 4 | 4 | 4 | 4 | 20 |
| 58 | 5 | 5 | 5 | 5 | 5 | 25 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 |
| 60 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 63 | 5 | 5 | 5 | 5 | 5 | 25 |
| 64 | 5 | 5 | 5 | 5 | 5 | 25 |
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| 66 | 4 | 4 | 4 | 4 | 4 | 20 |
| 67 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 70 | 4 | 4 | 4 | 4 | 4 | 20 |
| 71 | 4 | 4 | 4 | 4 | 4 | 20 |
| 72 | 4 | 4 | 4 | 4 | 4 | 20 |
| 73 | 4 | 4 | 4 | 4 | 4 | 20 |
| 74 | 4 | 4 | 4 | 4 | 4 | 20 |
| 75 | 4 | 4 | 5 | 4 | 4 | 21 |

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| 77 | 5 | 5 | 5 | 5 | 5 | 25 |
| 78 | 4 | 4 | 4 | 4 | 4 | 20 |
| 79 | 4 | 4 | 4 | 4 | 4 | 20 |
| 80 | 4 | 4 | 5 | 5 | 4 | 22 |
| 81 | 4 | 4 | 4 | 4 | 4 | 20 |
| 82 | 4 | 4 | 5 | 5 | 4 | 22 |
| 83 | 4 | 4 | 4 | 4 | 4 | 20 |
| 84 | 4 | 4 | 4 | 4 | 4 | 20 |
| 85 | 4 | 4 | 4 | 4 | 4 | 20 |
| 86 | 3 | 3 | 3 | 3 | 3 | 15 |
| 87 | 3 | 3 | 3 | 4 | 4 | 17 |
| 88 | 4 | 4 | 4 | 4 | 4 | 20 |
| 89 | 4 | 4 | 4 | 5 | 4 | 21 |
| 90 | 3 | 4 | 4 | 4 | 4 | 19 |
| 91 | 3 | 4 | 3 | 3 | 3 | 16 |
| 92 | 4 | 4 | 4 | 4 | 4 | 20 |
| 93 | 4 | 4 | 4 | 4 | 4 | 20 |
| 94 | 2 | 4 | 4 | 4 | 4 | 18 |
| 95 | 4 | 4 | 4 | 4 | 4 | 20 |
| 96 | 4 | 4 | 4 | 4 | 4 | 20 |
| 97 | 4 | 4 | 4 | 4 | 4 | 20 |
| 98 | 5 | 4 | 4 | 4 | 4 | 21 |
| 99 | 5 | 5 | 5 | 5 | 4 | 24 |
| 100 | 4 | 4 | 4 | 4 | 3 | 19 |
| 101 | 4 | 4 | 4 | 4 | 4 | 20 |
| 102 | 4 | 4 | 4 | 4 | 4 | 20 |
| 103 | 3 | 3 | 3 | 3 | 3 | 15 |
| 104 | 3 | 3 | 3 | 3 | 3 | 15 |
| 105 | 4 | 4 | 4 | 4 | 4 | 20 |
| 106 | 5 | 4 | 5 | 5 | 4 | 23 |
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| 110 | 4 | 3 | 4 | 3 | 4 | 18 |
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| 114 | 4 | 4 | 4 | 4 | 4 | 20 |

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| 115 | 5 | 5 | 5 | 5 | 5 | 25 |
| 116 | 5 | 5 | 5 | 5 | 5 | 25 |
| 117 | 2 | 4 | 4 | 4 | 4 | 18 |
| 118 | 3 | 3 | 3 | 4 | 3 | 16 |
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| 120 | 3 | 3 | 4 | 4 | 4 | 18 |
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| 126 | 4 | 4 | 4 | 4 | 4 | 20 |
| 127 | 3 | 4 | 4 | 4 | 3 | 18 |
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| 152 | 4 | 3 | 4 | 4 | 4 | 19 |
| 153 | 4 | 3 | 4 | 4 | 4 | 19 |

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| 154 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 193 | 3 | 4 | 4 | 5 | 5 | 21 |
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| 196 | 4 | 4 | 5 | 4 | 5 | 22 |
| 197 | 3 | 4 | 4 | 4 | 3 | 18 |
| 198 | 4 | 4 | 4 | 4 | 4 | 20 |
| 199 | 4 | 4 | 4 | 4 | 4 | 20 |
| 200 | 5 | 4 | 4 | 4 | 5 | 22 |
| 201 | 5 | 5 | 4 | 5 | 4 | 23 |
| 202 | 4 | 4 | 4 | 4 | 4 | 20 |
| 203 | 4 | 4 | 4 | 4 | 4 | 20 |
| 204 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 206 | 4 | 4 | 4 | 4 | 4 | 20 |
| 207 | 4 | 3 | 4 | 4 | 4 | 19 |
| 208 | 4 | 4 | 5 | 5 | 5 | 23 |
| 209 | 4 | 4 | 5 | 4 | 3 | 20 |
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| 216 | 4 | 4 | 4 | 4 | 4 | 20 |
| 217 | 5 | 5 | 5 | 5 | 5 | 25 |
| 218 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 223 | 4 | 4 | 5 | 5 | 5 | 23 |
| 224 | 4 | 4 | 4 | 4 | 3 | 19 |
| 225 | 3 | 4 | 4 | 4 | 2 | 17 |
| 226 | 2 | 2 | 4 | 5 | 4 | 17 |
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| 261 | 4 | 4 | 5 | 5 | 5 | 23 |
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| 263 | 3 | 4 | 4 | 4 | 4 | 19 |
| 264 | 3 | 4 | 4 | 4 | 3 | 18 |
| 265 | 5 | 5 | 5 | 5 | 5 | 25 |
| 266 | 4 | 5 | 4 | 5 | 5 | 23 |
| 267 | 4 | 4 | 5 | 4 | 4 | 21 |
| 268 | 4 | 5 | 5 | 5 | 5 | 24 |
| 269 | 5 | 5 | 5 | 5 | 5 | 25 |
| 270 | 5 | 5 | 5 | 5 | 5 | 25 |

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| 274 | 4 | 4 | 4 | 4 | 5 | 21 |
| 275 | 5 | 5 | 5 | 5 | 5 | 25 |
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| 279 | 4 | 5 | 5 | 4 | 4 | 22 |
| 280 | 4 | 5 | 5 | 4 | 4 | 22 |
| 281 | 3 | 3 | 4 | 4 | 4 | 18 |
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| 291 | 3 | 5 | 5 | 5 | 3 | 21 |
| 292 | 2 | 1 | 1 | 2 | 1 | 7 |
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| 305 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 313 | 3 | 4 | 4 | 4 | 4 | 19 |
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| NO | TE1 | TE2 | TE3 | TE4 | TE5 | TOTAL TE |
|-----------|------------|------------|------------|------------|------------|---------------------|
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| 3 | 4 | 4 | 3 | 4 | 3 | 18 |
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| 5 | 5 | 4 | 4 | 4 | 4 | 21 |
| 6 | 4 | 4 | 3 | 3 | 4 | 18 |
| 7 | 4 | 4 | 3 | 3 | 3 | 17 |
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| 9 | 5 | 5 | 3 | 3 | 5 | 21 |
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| 11 | 5 | 5 | 4 | 4 | 5 | 23 |
| 12 | 3 | 3 | 3 | 3 | 3 | 15 |
| 13 | 4 | 4 | 3 | 3 | 4 | 18 |
| 14 | 5 | 4 | 4 | 4 | 4 | 21 |
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| 19 | 2 | 2 | 2 | 2 | 2 | 10 |
| 20 | 5 | 4 | 3 | 3 | 3 | 18 |
| 21 | 4 | 3 | 3 | 3 | 4 | 17 |
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| 25 | 3 | 4 | 3 | 3 | 4 | 17 |
| 26 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 82 | 4 | 3 | 3 | 3 | 4 | 17 |
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| 84 | 4 | 4 | 3 | 3 | 4 | 18 |
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| 116 | 5 | 5 | 5 | 5 | 5 | 25 |
| 117 | 4 | 3 | 2 | 2 | 4 | 15 |
| 118 | 3 | 3 | 3 | 3 | 4 | 16 |
| 119 | 3 | 3 | 3 | 3 | 4 | 16 |
| 120 | 4 | 4 | 3 | 3 | 3 | 17 |
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| 123 | 5 | 4 | 4 | 4 | 4 | 21 |
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| 128 | 4 | 4 | 3 | 3 | 4 | 18 |
| 129 | 4 | 3 | 3 | 3 | 3 | 16 |
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| 144 | 5 | 5 | 5 | 3 | 5 | 23 |
| 145 | 4 | 4 | 3 | 4 | 4 | 19 |
| 146 | 4 | 4 | 4 | 4 | 4 | 20 |
| 147 | 3 | 3 | 3 | 3 | 3 | 15 |
| 148 | 5 | 2 | 2 | 2 | 3 | 14 |

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| 155 | 4 | 3 | 3 | 2 | 4 | 16 |
| 156 | 4 | 3 | 3 | 2 | 4 | 16 |
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| 160 | 4 | 4 | 4 | 4 | 5 | 21 |
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| 165 | 1 | 4 | 4 | 4 | 5 | 18 |
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| 167 | 5 | 5 | 5 | 5 | 5 | 25 |
| 168 | 5 | 5 | 5 | 5 | 5 | 25 |
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| 175 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 197 | 4 | 3 | 3 | 3 | 4 | 17 |
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| 200 | 4 | 4 | 4 | 4 | 4 | 20 |
| 201 | 5 | 5 | 5 | 5 | 4 | 24 |
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| 205 | 4 | 5 | 4 | 5 | 5 | 23 |
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| 223 | 4 | 4 | 5 | 5 | 5 | 23 |
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| 225 | 4 | 3 | 3 | 3 | 3 | 16 |
| 226 | 5 | 5 | 4 | 4 | 4 | 22 |

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| 230 | 4 | 2 | 2 | 2 | 4 | 14 |
| 231 | 4 | 2 | 2 | 2 | 4 | 14 |
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| 238 | 3 | 3 | 3 | 3 | 4 | 16 |
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| 278 | 4 | 4 | 4 | 4 | 4 | 20 |
| 279 | 4 | 3 | 3 | 3 | 3 | 16 |
| 280 | 4 | 3 | 2 | 3 | 5 | 17 |
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| NO | FP1 | FP2 | FP3 | FP4 | FP5 | TOTAL FP |
|-----------|------------|------------|------------|------------|------------|---------------------|
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| 3 | 2 | 2 | 4 | 4 | 4 | 16 |
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| 5 | 3 | 3 | 3 | 4 | 4 | 17 |
| 6 | 3 | 3 | 3 | 4 | 4 | 17 |
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| 10 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 15 | 2 | 4 | 4 | 4 | 4 | 18 |
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| 26 | 3 | 3 | 4 | 4 | 4 | 18 |

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| NO | AK1 | AK2 | AK3 | AK4 | TOTAL AK |
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| 205 | 4 | 4 | 5 | 5 | 18 |
| 206 | 4 | 4 | 3 | 5 | 16 |
| 207 | 4 | 4 | 3 | 4 | 15 |
| 208 | 4 | 4 | 4 | 4 | 16 |
| 209 | 5 | 5 | 4 | 5 | 19 |
| 210 | 4 | 4 | 4 | 4 | 16 |
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| 222 | 4 | 4 | 4 | 4 | 16 |
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| 224 | 4 | 4 | 4 | 4 | 16 |
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| 232 | 3 | 3 | 3 | 4 | 13 |
| 233 | 3 | 3 | 3 | 4 | 13 |
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| 237 | 4 | 4 | 4 | 4 | 16 |
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| 240 | 4 | 4 | 4 | 4 | 16 |
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| 246 | 4 | 3 | 4 | 4 | 15 |
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| 248 | 5 | 5 | 5 | 5 | 20 |
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| 250 | 4 | 4 | 4 | 4 | 16 |
| 251 | 4 | 4 | 4 | 4 | 16 |
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| 253 | 4 | 4 | 4 | 4 | 16 |
| 254 | 4 | 4 | 4 | 4 | 16 |
| 255 | 4 | 4 | 4 | 4 | 16 |

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| 257 | 4 | 3 | 3 | 5 | 15 |
| 258 | 4 | 4 | 4 | 4 | 16 |
| 259 | 5 | 4 | 4 | 5 | 18 |
| 260 | 4 | 4 | 4 | 4 | 16 |
| 261 | 4 | 4 | 5 | 5 | 18 |
| 262 | 5 | 5 | 5 | 5 | 20 |
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| 267 | 5 | 4 | 4 | 4 | 17 |
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| 271 | 5 | 5 | 5 | 5 | 20 |
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| 273 | 5 | 5 | 5 | 5 | 20 |
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| 276 | 5 | 5 | 5 | 5 | 20 |
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| 279 | 5 | 4 | 4 | 5 | 18 |
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| 281 | 4 | 5 | 5 | 5 | 19 |
| 282 | 4 | 4 | 4 | 4 | 16 |
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| 287 | 5 | 4 | 4 | 5 | 18 |
| 288 | 4 | 4 | 4 | 4 | 16 |
| 289 | 4 | 4 | 4 | 4 | 16 |
| 290 | 5 | 4 | 5 | 5 | 19 |
| 291 | 5 | 5 | 3 | 5 | 18 |
| 292 | 5 | 1 | 3 | 2 | 11 |
| 293 | 3 | 4 | 2 | 3 | 12 |
| 294 | 4 | 4 | 4 | 5 | 17 |

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| 296 | 5 | 5 | 5 | 5 | 20 |
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| 298 | 4 | 4 | 4 | 4 | 16 |
| 299 | 4 | 4 | 2 | 4 | 14 |
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| 306 | 3 | 3 | 3 | 5 | 14 |
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| 310 | 4 | 4 | 4 | 5 | 17 |
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| 312 | 4 | 4 | 3 | 4 | 15 |
| 313 | 4 | 4 | 4 | 4 | 16 |
| 314 | 5 | 5 | 4 | 5 | 19 |

| NO | KO1 | KO2 | KO3 | KO4 | KO5 | TOTAL KO |
|-----------|------------|------------|------------|------------|------------|-----------------|
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| 6 | 3 | 4 | 4 | 3 | 3 | 17 |
| 7 | 2 | 4 | 4 | 4 | 4 | 18 |
| 8 | 3 | 5 | 5 | 5 | 5 | 23 |
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| 12 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 129 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 133 | 2 | 4 | 4 | 4 | 4 | 18 |

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| 140 | 2 | 3 | 3 | 3 | 3 | 14 |
| 141 | 5 | 5 | 5 | 5 | 5 | 25 |
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| 143 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 166 | 5 | 5 | 5 | 5 | 5 | 25 |
| 167 | 5 | 5 | 5 | 5 | 5 | 25 |
| 168 | 4 | 5 | 5 | 4 | 4 | 22 |
| 169 | 4 | 4 | 4 | 4 | 4 | 20 |
| 170 | 3 | 4 | 4 | 4 | 4 | 19 |
| 171 | 4 | 5 | 5 | 4 | 4 | 22 |
| 172 | 4 | 4 | 4 | 4 | 4 | 20 |

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| 174 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 177 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 185 | 5 | 5 | 5 | 5 | 5 | 25 |
| 186 | 5 | 5 | 5 | 5 | 5 | 25 |
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| 192 | 5 | 5 | 5 | 5 | 5 | 25 |
| 193 | 5 | 4 | 4 | 5 | 5 | 23 |
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| 207 | 4 | 4 | 4 | 4 | 4 | 20 |
| 208 | 4 | 5 | 5 | 5 | 5 | 24 |
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| 211 | 4 | 5 | 5 | 4 | 4 | 22 |

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| 225 | 2 | 4 | 4 | 3 | 3 | 16 |
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| 235 | 4 | 4 | 4 | 4 | 4 | 20 |
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| 245 | 4 | 4 | 4 | 4 | 4 | 20 |
| 246 | 3 | 3 | 4 | 3 | 4 | 17 |
| 247 | 3 | 4 | 5 | 4 | 5 | 21 |
| 248 | 5 | 5 | 5 | 5 | 5 | 25 |
| 249 | 5 | 5 | 5 | 5 | 5 | 25 |
| 250 | 4 | 4 | 4 | 4 | 4 | 20 |

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| 256 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 271 | 2 | 3 | 3 | 3 | 3 | 14 |
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| 278 | 3 | 3 | 4 | 3 | 4 | 17 |
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| 312 | 4 | 4 | 4 | 4 | 3 | 19 |
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| NO | TPK1 | TPK2 | TPK3 | TPK4 | TPK5 | TOTAL TPK |
|-----------|-------------|-------------|-------------|-------------|-------------|----------------------|
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| 11 | 4 | 5 | 5 | 5 | 5 | 24 |

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| 47 | 4 | 4 | 4 | 4 | 4 | 20 |
| 48 | 4 | 4 | 4 | 4 | 2 | 18 |
| 49 | 4 | 4 | 4 | 4 | 2 | 18 |
| 50 | 5 | 5 | 5 | 5 | 5 | 25 |

| | | | | | | |
|----|---|---|---|---|---|----|
| 51 | 5 | 5 | 5 | 5 | 5 | 25 |
| 52 | 4 | 4 | 4 | 4 | 4 | 20 |
| 53 | 4 | 4 | 4 | 4 | 4 | 20 |
| 54 | 5 | 5 | 5 | 5 | 5 | 25 |
| 55 | 4 | 4 | 4 | 4 | 4 | 20 |
| 56 | 4 | 4 | 4 | 4 | 4 | 20 |
| 57 | 4 | 4 | 4 | 4 | 4 | 20 |
| 58 | 5 | 5 | 5 | 5 | 5 | 25 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 |
| 60 | 4 | 4 | 4 | 4 | 4 | 20 |
| 61 | 4 | 4 | 4 | 4 | 4 | 20 |
| 62 | 5 | 5 | 5 | 5 | 5 | 25 |
| 63 | 5 | 5 | 5 | 5 | 5 | 25 |
| 64 | 5 | 5 | 5 | 5 | 5 | 25 |
| 65 | 4 | 4 | 4 | 4 | 4 | 20 |
| 66 | 4 | 4 | 4 | 4 | 4 | 20 |
| 67 | 4 | 4 | 4 | 4 | 4 | 20 |
| 68 | 4 | 4 | 4 | 4 | 4 | 20 |
| 69 | 4 | 4 | 4 | 4 | 4 | 20 |
| 70 | 4 | 4 | 4 | 4 | 4 | 20 |
| 71 | 4 | 4 | 4 | 4 | 4 | 20 |
| 72 | 5 | 5 | 4 | 5 | 4 | 23 |
| 73 | 5 | 5 | 5 | 4 | 4 | 23 |
| 74 | 4 | 4 | 4 | 4 | 4 | 20 |
| 75 | 4 | 4 | 4 | 4 | 4 | 20 |
| 76 | 4 | 4 | 4 | 4 | 4 | 20 |
| 77 | 4 | 4 | 4 | 4 | 4 | 20 |
| 78 | 5 | 5 | 4 | 4 | 4 | 22 |
| 79 | 4 | 4 | 4 | 4 | 4 | 20 |
| 80 | 5 | 4 | 5 | 4 | 4 | 22 |
| 81 | 4 | 4 | 4 | 4 | 4 | 20 |
| 82 | 5 | 5 | 4 | 4 | 4 | 22 |
| 83 | 4 | 4 | 4 | 3 | 4 | 19 |
| 84 | 4 | 4 | 4 | 4 | 4 | 20 |
| 85 | 4 | 4 | 4 | 4 | 4 | 20 |
| 86 | 5 | 5 | 4 | 3 | 3 | 20 |
| 87 | 3 | 3 | 4 | 3 | 3 | 16 |
| 88 | 4 | 4 | 4 | 4 | 4 | 20 |
| 89 | 5 | 5 | 5 | 4 | 4 | 23 |

| | | | | | | |
|-----|---|---|---|---|---|----|
| 90 | 5 | 5 | 5 | 3 | 3 | 21 |
| 91 | 4 | 4 | 4 | 3 | 3 | 18 |
| 92 | 4 | 4 | 4 | 4 | 4 | 20 |
| 93 | 4 | 4 | 4 | 3 | 4 | 19 |
| 94 | 5 | 4 | 4 | 4 | 4 | 21 |
| 95 | 5 | 5 | 5 | 5 | 5 | 25 |
| 96 | 4 | 4 | 4 | 4 | 4 | 20 |
| 97 | 4 | 4 | 4 | 4 | 4 | 20 |
| 98 | 4 | 4 | 4 | 4 | 4 | 20 |
| 99 | 5 | 5 | 4 | 5 | 4 | 23 |
| 100 | 4 | 4 | 4 | 4 | 5 | 21 |
| 101 | 4 | 4 | 4 | 4 | 3 | 19 |
| 102 | 4 | 4 | 4 | 4 | 3 | 19 |
| 103 | 4 | 4 | 4 | 4 | 4 | 20 |
| 104 | 4 | 4 | 4 | 4 | 4 | 20 |
| 105 | 4 | 4 | 5 | 4 | 4 | 21 |
| 106 | 5 | 5 | 5 | 5 | 5 | 25 |
| 107 | 4 | 4 | 5 | 4 | 4 | 21 |
| 108 | 4 | 4 | 4 | 4 | 4 | 20 |
| 109 | 5 | 4 | 5 | 4 | 5 | 23 |
| 110 | 4 | 4 | 4 | 4 | 4 | 20 |
| 111 | 4 | 4 | 4 | 4 | 3 | 19 |
| 112 | 5 | 4 | 4 | 4 | 3 | 20 |
| 113 | 4 | 4 | 4 | 2 | 3 | 17 |
| 114 | 4 | 4 | 3 | 4 | 4 | 19 |
| 115 | 5 | 5 | 4 | 5 | 5 | 24 |
| 116 | 5 | 5 | 4 | 5 | 5 | 24 |
| 117 | 4 | 4 | 4 | 2 | 4 | 18 |
| 118 | 4 | 4 | 4 | 4 | 4 | 20 |
| 119 | 5 | 4 | 4 | 4 | 5 | 22 |
| 120 | 4 | 4 | 4 | 4 | 4 | 20 |
| 121 | 4 | 4 | 4 | 4 | 4 | 20 |
| 122 | 4 | 4 | 4 | 4 | 4 | 20 |
| 123 | 5 | 5 | 5 | 5 | 5 | 25 |
| 124 | 5 | 5 | 5 | 5 | 5 | 25 |
| 125 | 4 | 4 | 4 | 4 | 4 | 20 |
| 126 | 4 | 4 | 4 | 4 | 4 | 20 |
| 127 | 4 | 4 | 4 | 4 | 4 | 20 |
| 128 | 4 | 4 | 4 | 4 | 3 | 19 |

| | | | | | | |
|-----|---|---|---|---|---|----|
| 129 | 3 | 4 | 3 | 4 | 4 | 18 |
| 130 | 4 | 4 | 3 | 4 | 4 | 19 |
| 131 | 5 | 4 | 4 | 5 | 5 | 23 |
| 132 | 4 | 4 | 4 | 4 | 4 | 20 |
| 133 | 4 | 4 | 4 | 2 | 4 | 18 |
| 134 | 4 | 4 | 4 | 4 | 4 | 20 |
| 135 | 5 | 5 | 4 | 4 | 3 | 21 |
| 136 | 4 | 4 | 4 | 3 | 4 | 19 |
| 137 | 4 | 4 | 4 | 4 | 4 | 20 |
| 138 | 4 | 4 | 4 | 4 | 4 | 20 |
| 139 | 4 | 4 | 4 | 4 | 4 | 20 |
| 140 | 4 | 4 | 4 | 4 | 4 | 20 |
| 141 | 5 | 5 | 5 | 5 | 5 | 25 |
| 142 | 5 | 5 | 5 | 4 | 4 | 23 |
| 143 | 4 | 4 | 4 | 4 | 4 | 20 |
| 144 | 5 | 5 | 5 | 5 | 5 | 25 |
| 145 | 4 | 4 | 4 | 4 | 4 | 20 |
| 146 | 4 | 4 | 4 | 4 | 4 | 20 |
| 147 | 4 | 4 | 4 | 4 | 4 | 20 |
| 148 | 5 | 5 | 5 | 5 | 5 | 25 |
| 149 | 4 | 4 | 4 | 4 | 4 | 20 |
| 150 | 5 | 4 | 4 | 4 | 4 | 21 |
| 151 | 4 | 4 | 4 | 4 | 4 | 20 |
| 152 | 4 | 4 | 4 | 4 | 4 | 20 |
| 153 | 4 | 4 | 4 | 4 | 4 | 20 |
| 154 | 5 | 5 | 5 | 3 | 3 | 21 |
| 155 | 5 | 4 | 4 | 5 | 4 | 22 |
| 156 | 5 | 4 | 4 | 5 | 4 | 22 |
| 157 | 4 | 4 | 4 | 4 | 4 | 20 |
| 158 | 5 | 5 | 5 | 5 | 5 | 25 |
| 159 | 4 | 3 | 4 | 2 | 4 | 17 |
| 160 | 5 | 5 | 4 | 5 | 4 | 23 |
| 161 | 5 | 5 | 5 | 5 | 5 | 25 |
| 162 | 4 | 4 | 4 | 3 | 4 | 19 |
| 163 | 4 | 4 | 4 | 4 | 4 | 20 |
| 164 | 5 | 4 | 4 | 4 | 4 | 21 |
| 165 | 5 | 4 | 4 | 4 | 4 | 21 |
| 166 | 4 | 4 | 4 | 4 | 4 | 20 |
| 167 | 5 | 4 | 5 | 5 | 5 | 24 |

| | | | | | | |
|-----|---|---|---|---|---|----|
| 168 | 5 | 4 | 4 | 3 | 3 | 19 |
| 169 | 4 | 4 | 4 | 4 | 4 | 20 |
| 170 | 4 | 4 | 4 | 4 | 4 | 20 |
| 171 | 4 | 4 | 5 | 4 | 4 | 21 |
| 172 | 4 | 4 | 4 | 4 | 4 | 20 |
| 173 | 4 | 4 | 4 | 4 | 4 | 20 |
| 174 | 4 | 4 | 4 | 4 | 4 | 20 |
| 175 | 4 | 4 | 4 | 4 | 4 | 20 |
| 176 | 5 | 5 | 5 | 5 | 5 | 25 |
| 177 | 4 | 4 | 4 | 4 | 4 | 20 |
| 178 | 4 | 4 | 3 | 3 | 3 | 17 |
| 179 | 5 | 5 | 5 | 5 | 5 | 25 |
| 180 | 4 | 4 | 4 | 4 | 4 | 20 |
| 181 | 3 | 3 | 3 | 3 | 3 | 15 |
| 182 | 5 | 5 | 5 | 3 | 3 | 21 |
| 183 | 5 | 5 | 5 | 4 | 4 | 23 |
| 184 | 4 | 4 | 4 | 2 | 2 | 16 |
| 185 | 4 | 4 | 4 | 4 | 4 | 20 |
| 186 | 5 | 5 | 5 | 5 | 4 | 24 |
| 187 | 4 | 5 | 4 | 5 | 5 | 23 |
| 188 | 5 | 5 | 4 | 4 | 5 | 23 |
| 189 | 5 | 5 | 5 | 5 | 5 | 25 |
| 190 | 4 | 4 | 4 | 4 | 4 | 20 |
| 191 | 5 | 4 | 4 | 4 | 3 | 20 |
| 192 | 4 | 4 | 5 | 5 | 5 | 23 |
| 193 | 4 | 4 | 4 | 5 | 5 | 22 |
| 194 | 5 | 4 | 4 | 3 | 4 | 20 |
| 195 | 4 | 4 | 4 | 5 | 3 | 20 |
| 196 | 5 | 4 | 4 | 5 | 5 | 23 |
| 197 | 4 | 4 | 4 | 4 | 3 | 19 |
| 198 | 4 | 4 | 4 | 4 | 4 | 20 |
| 199 | 4 | 4 | 4 | 4 | 4 | 20 |
| 200 | 4 | 4 | 4 | 4 | 4 | 20 |
| 201 | 4 | 4 | 5 | 5 | 4 | 22 |
| 202 | 4 | 4 | 4 | 5 | 5 | 22 |
| 203 | 5 | 4 | 5 | 4 | 4 | 22 |
| 204 | 5 | 5 | 3 | 3 | 3 | 19 |
| 205 | 4 | 4 | 4 | 4 | 4 | 20 |
| 206 | 5 | 4 | 4 | 3 | 3 | 19 |

| | | | | | | |
|-----|---|---|---|---|---|----|
| 207 | 4 | 4 | 4 | 4 | 3 | 19 |
| 208 | 4 | 4 | 4 | 5 | 5 | 22 |
| 209 | 5 | 5 | 5 | 4 | 4 | 23 |
| 210 | 4 | 4 | 4 | 4 | 4 | 20 |
| 211 | 4 | 4 | 4 | 4 | 4 | 20 |
| 212 | 5 | 5 | 5 | 5 | 5 | 25 |
| 213 | 5 | 5 | 5 | 5 | 5 | 25 |
| 214 | 5 | 5 | 5 | 5 | 5 | 25 |
| 215 | 5 | 5 | 5 | 5 | 5 | 25 |
| 216 | 5 | 4 | 5 | 5 | 5 | 24 |
| 217 | 5 | 5 | 5 | 5 | 5 | 25 |
| 218 | 4 | 4 | 4 | 4 | 4 | 20 |
| 219 | 5 | 4 | 4 | 4 | 4 | 21 |
| 220 | 4 | 4 | 4 | 4 | 3 | 19 |
| 221 | 4 | 4 | 4 | 4 | 4 | 20 |
| 222 | 4 | 4 | 4 | 4 | 4 | 20 |
| 223 | 5 | 5 | 5 | 5 | 5 | 25 |
| 224 | 4 | 4 | 4 | 4 | 4 | 20 |
| 225 | 4 | 4 | 4 | 4 | 4 | 20 |
| 226 | 4 | 4 | 4 | 4 | 4 | 20 |
| 227 | 4 | 5 | 5 | 4 | 5 | 23 |
| 228 | 4 | 4 | 4 | 4 | 4 | 20 |
| 229 | 5 | 5 | 5 | 4 | 2 | 21 |
| 230 | 5 | 5 | 5 | 4 | 2 | 21 |
| 231 | 5 | 5 | 5 | 3 | 2 | 20 |
| 232 | 4 | 3 | 4 | 3 | 3 | 17 |
| 233 | 4 | 3 | 4 | 3 | 3 | 17 |
| 234 | 5 | 5 | 5 | 5 | 5 | 25 |
| 235 | 4 | 4 | 5 | 4 | 4 | 21 |
| 236 | 4 | 4 | 4 | 4 | 4 | 20 |
| 237 | 4 | 4 | 4 | 4 | 4 | 20 |
| 238 | 4 | 4 | 4 | 5 | 4 | 21 |
| 239 | 4 | 4 | 4 | 4 | 4 | 20 |
| 240 | 5 | 5 | 5 | 5 | 5 | 25 |
| 241 | 5 | 5 | 5 | 5 | 5 | 25 |
| 242 | 5 | 5 | 5 | 5 | 5 | 25 |
| 243 | 5 | 5 | 5 | 5 | 5 | 25 |
| 244 | 5 | 5 | 5 | 5 | 5 | 25 |
| 245 | 4 | 4 | 4 | 4 | 4 | 20 |

| | | | | | | |
|-----|---|---|---|---|---|----|
| 246 | 4 | 3 | 4 | 3 | 3 | 17 |
| 247 | 4 | 4 | 4 | 4 | 4 | 20 |
| 248 | 5 | 5 | 5 | 5 | 5 | 25 |
| 249 | 5 | 5 | 5 | 5 | 5 | 25 |
| 250 | 4 | 4 | 4 | 4 | 4 | 20 |
| 251 | 4 | 4 | 4 | 4 | 3 | 19 |
| 252 | 5 | 5 | 5 | 5 | 5 | 25 |
| 253 | 4 | 4 | 4 | 4 | 4 | 20 |
| 254 | 4 | 4 | 4 | 4 | 4 | 20 |
| 255 | 4 | 4 | 4 | 4 | 4 | 20 |
| 256 | 3 | 3 | 3 | 3 | 3 | 15 |
| 257 | 5 | 5 | 4 | 4 | 3 | 21 |
| 258 | 4 | 4 | 4 | 4 | 4 | 20 |
| 259 | 5 | 4 | 5 | 4 | 3 | 21 |
| 260 | 4 | 4 | 4 | 5 | 5 | 22 |
| 261 | 4 | 4 | 4 | 4 | 4 | 20 |
| 262 | 4 | 4 | 4 | 5 | 5 | 22 |
| 263 | 4 | 4 | 4 | 5 | 5 | 22 |
| 264 | 4 | 4 | 4 | 5 | 5 | 22 |
| 265 | 5 | 5 | 5 | 4 | 5 | 24 |
| 266 | 5 | 4 | 5 | 5 | 4 | 23 |
| 267 | 5 | 4 | 5 | 4 | 4 | 22 |
| 268 | 4 | 5 | 4 | 5 | 5 | 23 |
| 269 | 5 | 5 | 5 | 5 | 5 | 25 |
| 270 | 5 | 5 | 5 | 5 | 5 | 25 |
| 271 | 4 | 4 | 4 | 4 | 4 | 20 |
| 272 | 5 | 5 | 5 | 4 | 4 | 23 |
| 273 | 4 | 4 | 4 | 4 | 5 | 21 |
| 274 | 4 | 5 | 5 | 5 | 4 | 23 |
| 275 | 4 | 4 | 4 | 4 | 4 | 20 |
| 276 | 5 | 5 | 5 | 5 | 5 | 25 |
| 277 | 4 | 4 | 4 | 4 | 4 | 20 |
| 278 | 5 | 5 | 4 | 3 | 4 | 21 |
| 279 | 5 | 4 | 5 | 5 | 3 | 22 |
| 280 | 5 | 4 | 5 | 5 | 3 | 22 |
| 281 | 4 | 4 | 4 | 3 | 3 | 18 |
| 282 | 4 | 4 | 4 | 4 | 4 | 20 |
| 283 | 4 | 4 | 4 | 4 | 2 | 18 |
| 284 | 5 | 5 | 5 | 4 | 4 | 23 |

| | | | | | | |
|-----|---|---|---|---|---|----|
| 285 | 5 | 5 | 5 | 4 | 4 | 23 |
| 286 | 5 | 5 | 4 | 4 | 4 | 22 |
| 287 | 5 | 5 | 4 | 5 | 5 | 24 |
| 288 | 4 | 4 | 4 | 4 | 4 | 20 |
| 289 | 4 | 4 | 4 | 4 | 4 | 20 |
| 290 | 5 | 5 | 5 | 5 | 5 | 25 |
| 291 | 5 | 5 | 5 | 4 | 3 | 22 |
| 292 | 5 | 3 | 2 | 1 | 2 | 13 |
| 293 | 4 | 5 | 3 | 3 | 2 | 17 |
| 294 | 5 | 4 | 4 | 3 | 4 | 20 |
| 295 | 4 | 5 | 5 | 4 | 4 | 22 |
| 296 | 5 | 5 | 5 | 5 | 5 | 25 |
| 297 | 4 | 4 | 4 | 3 | 3 | 18 |
| 298 | 4 | 4 | 4 | 4 | 4 | 20 |
| 299 | 4 | 4 | 4 | 4 | 4 | 20 |
| 300 | 4 | 4 | 4 | 4 | 4 | 20 |
| 301 | 5 | 5 | 5 | 5 | 5 | 25 |
| 302 | 4 | 4 | 4 | 4 | 4 | 20 |
| 303 | 4 | 4 | 4 | 3 | 3 | 18 |
| 304 | 4 | 4 | 4 | 3 | 3 | 18 |
| 305 | 4 | 4 | 4 | 3 | 3 | 18 |
| 306 | 5 | 5 | 5 | 5 | 2 | 22 |
| 307 | 5 | 5 | 5 | 5 | 2 | 22 |
| 308 | 5 | 5 | 5 | 5 | 2 | 22 |
| 309 | 4 | 4 | 5 | 4 | 4 | 21 |
| 310 | 4 | 4 | 4 | 4 | 4 | 20 |
| 311 | 5 | 4 | 5 | 4 | 4 | 22 |
| 312 | 4 | 4 | 4 | 4 | 4 | 20 |
| 313 | 5 | 4 | 4 | 4 | 4 | 21 |
| 314 | 5 | 5 | 5 | 4 | 4 | 23 |

UJI STATISTIK DESKRIPTIF

| | Pengendalian Internal | Tekanan Ekstenal | Faktor Politik | Akuntabilitas | Komitmen Organisasi | Transparansi Pelaporan Keuangan |
|--------------------|-----------------------|------------------|----------------|---------------|---------------------|---------------------------------|
| N Valid | 314 | 314 | 314 | 314 | 314 | 314 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | 20.28 | 19.74 | 19.41 | 16.43 | 20.30 | 20.94 |
| Std. Error of Mean | .147 | .176 | .168 | .126 | .148 | .125 |
| Median | 20.00 | 20.00 | 20.00 | 16.00 | 20.00 | 20.00 |
| Mode | 20 | 20 | 20 | 16 | 20 | 20 |
| Std. Deviation | 2.612 | 3.117 | 2.970 | 2.227 | 2.618 | 2.222 |
| Variance | 6.824 | 9.714 | 8.824 | 4.961 | 6.854 | 4.936 |
| Range | 18 | 15 | 12 | 10 | 11 | 12 |
| Minimum | 7 | 10 | 13 | 10 | 14 | 13 |
| Maximum | 25 | 25 | 25 | 20 | 25 | 25 |

UJI VALIDITAS

1. PENGENDALIAN INTERNAL

KMO and Bartlett's Test

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .774 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 964.072 |
| | df | 10 |
| | Sig. | .000 |

Component Matrix(a)

| | Component |
|-----|-----------|
| | 1 |
| PI1 | .756 |
| PI2 | .843 |
| PI3 | .885 |
| PI4 | .845 |
| PI5 | .794 |

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Total Variance Explained

| Component | Extraction Sums of Squared Loadings | | |
|-----------|-------------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % |
| 1 | 3.410 | 68.196 | 68.196 |

Extraction Method: Principal Component Analysis.

2. TEKANAN EKSTERNAL

KMO and Bartlett's Test

| | | |
|--|--------------------|----------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .863 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 1056.471 |
| | df | 10 |
| | Sig. | .000 |

Component Matrix(a)

| | Component |
|-----|-----------|
| | 1 |
| TE1 | .757 |
| TE2 | .902 |
| TE3 | .899 |
| TE4 | .858 |
| TE5 | .845 |

Extraction Method: Principal Component Analysis.

a. 1 components extracted

Total Variance Explained

| Component | Extraction Sums of Squared Loadings | | |
|-----------|-------------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % |
| 1 | 3.643 | 72.852 | 72.852 |

Extraction Method: Principal Component Analysis.

3. FAKTOR POLITIK

KMO and Bartlett's Test

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .727 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 864.438 |
| | df | 10 |
| | Sig. | .000 |

Component Matrix(a)

| | Component |
|-----|-----------|
| | 1 |
| FP1 | .802 |
| FP2 | .791 |
| FP3 | .835 |
| FP4 | .749 |
| FP5 | .764 |

Component Transformation Matrix

| Component | 1 | 2 |
|-----------|-------|------|
| 1 | .765 | .644 |
| 2 | -.644 | .765 |

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.

4. AKUNTABILITAS

KMO and Bartlett's Test

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .813 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 601.039 |
| | df | 6 |
| | Sig. | .000 |

Component Matrix(a)

| | Component |
|-----|-----------|
| | 1 |
| AK1 | .879 |
| AK2 | .895 |
| AK3 | .812 |
| AK4 | .776 |

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Total Variance Explained

| Component | Extraction Sums of Squared Loadings | | |
|-----------|-------------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % |
| 1 | 2.835 | 70.877 | 70.877 |

Extraction Method: Principal Component Analysis.

5. KOMITMEN ORGANISASI

KMO and Bartlett's Test

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .842 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 831.799 |
| | df | 10 |
| | Sig. | .000 |

Component Matrix(a)

| | Component |
|-----|-----------|
| | 1 |
| KO1 | .685 |
| KO2 | .837 |
| KO3 | .873 |
| KO4 | .844 |
| KO5 | .847 |

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Total Variance Explained

| Component | Extraction Sums of Squared Loadings | | |
|-----------|-------------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % |
| 1 | 3.363 | 67.265 | 67.265 |

Extraction Method: Principal Component Analysis.

6. TRANSPARANSI PELAPORAN KEUANGAN

KMO and Bartlett's Test

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .774 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 650.976 |
| | df | 10 |
| | Sig. | .000 |

Component Matrix(a)

| | Component |
|------|-----------|
| | 1 |
| TPK1 | .771 |
| TPK2 | .847 |
| TPK3 | .823 |
| TPK4 | .768 |
| TPK5 | .620 |

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Total Variance Explained

| Component | Extraction Sums of Squared Loadings | | |
|-----------|-------------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % |
| 1 | 2.964 | 59.284 | 59.284 |

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

1. PENGENDALIAN INTERNAL

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .872 | 5 |

2. TEKANAN EKSTERNAL

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .905 | 5 |

3. FAKTOR POLITIK

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .838 | 5 |

4. AKUNTABILITAS

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .856 | 4 |

5. KOMITMEN ORGANISASI

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .855 | 5 |

6. TRANSPARANSI PELAPORAN KEUANGAN

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .811 | 5 |

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|--------------------------|----------------|-------------------------|
| N | | 314 |
| Normal Parameters(a,b) | Mean | .0000000 |
| | Std. Deviation | .06318515 |
| Most Extreme Differences | Absolute | .066 |
| | Positive | .066 |
| | Negative | -.043 |
| Kolmogorov-Smirnov Z | | 1.171 |
| Asymp. Sig. (2-tailed) | | .129 |

a Test distribution is Normal.

b Calculated from data.

UJI HETEROSKEDASTISITAS

Coefficients(a)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 1.504 | 1.223 | | 1.230 | .220 |
| | TOTAL_PI | .088 | .065 | .098 | 1.359 | .175 |
| | TOTAL_TE | -.112 | .055 | -.149 | -2.031 | .053 |
| | TOTAL_FP | .110 | .066 | .140 | 1.658 | .098 |
| | TOTAL_AK | .058 | .086 | .055 | .672 | .502 |
| | TOTAL_KO | -.120 | .070 | -.134 | -1.715 | .087 |

a Dependent Variable: RES_3

UJI SIMULTAN (Uji-F)

ANOVA(b)

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|---------|---------|
| 1 | Regression | 1006.022 | 5 | 201.204 | 114.986 | .000(a) |
| | Residual | 538.946 | 308 | 1.750 | | |
| | Total | 1544.968 | 313 | | | |

a Predictors: (Constant), TOTAL_KO, TOTAL_TE, TOTAL_PI, TOTAL_AK, TOTAL_FP

b Dependent Variable: TOTAL_TPK

UJI KOEFISIEN DETERMINASI (Uji-Adjusted R²)

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|---------|----------|-------------------|----------------------------|
| 1 | .807(a) | .651 | .645 | 1.323 |

a Predictors: (Constant), TOTAL_KO, TOTAL_TE, TOTAL_PI, TOTAL_AK, TOTAL_FP

UJI PARSIAL (Uji-t) DAN UJI MULTIKOLINEARITAS

Coefficients(a)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 4.697 | .694 | | 6.770 | .000 | | |
| | TOTAL_PI | .356 | .037 | .419 | 9.714 | .000 | .610 | 1.640 |
| | TOTAL_TE | .027 | .031 | .038 | .860 | .391 | .583 | 1.715 |
| | TOTAL_FP | .106 | .038 | .142 | 2.811 | .005 | .446 | 2.244 |
| | TOTAL_AK | .376 | .049 | .377 | 7.698 | .000 | .471 | 2.122 |
| | TOTAL_KO | .215 | .040 | .253 | 5.411 | .000 | .517 | 1.935 |

a Dependent Variable: TOTAL_TPK